

In paragraph (1) of this subsection, the reference to a sale "to another person for resale" is substituted for the present reference to a sale "to wholesale or retail dealers only", for clarity.

In paragraph (2) of this subsection, the reference to a "department of liquor control" is added to encompass the Montgomery County entity, which is specifically mentioned in some provisions of Art. 2B, while it is embraced within references to a "county liquor board" in other provisions. See Art. 2B, § 159(a) of the Code.

Also in paragraph (2) of this subsection, the words "that operates a wholesale dispensary" are substituted for the present words "and a county wholesale dispensary", to clarify that the department or board is the wholesaler.

Defined terms: "Alcoholic beverage" § 5-101  
"County" § 1-101 "Person" §§ 1-101 and 5-101

(M) WINE.

(1) "WINE" MEANS A FERMENTED ALCOHOLIC BEVERAGE.

(2) "WINE" INCLUDES:

(I) CARBONATED, FLAVORED, IMITATION, SPARKLING,  
OR STILL WINE;

(II) CHAMPAGNE;

(III) CIDER;

(IV) FORTIFIED WINE;

(V) PERRY;

(VI) SAKE; AND

(VII) VERMOUTH.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of phrases such as "a fermented alcoholic beverage". It is patterned after the definition of "[w]ine" that appears in COMAR 03.02.01.07 B. (4).

Defined term: "Alcoholic beverage" § 5-101

5-102. IMPOSITION OF TAX.

(A) ALCOHOLIC BEVERAGE TAX IMPOSED.